

**Iowa Community Colleges**

**Report for the  
Legislative Fiscal Committee**

**Credit Student Enrollment  
and  
Federal Revenues**

**October 24, 2001**



**Iowa Department of Education**

**Presented by: Janice Nahra Friedel, Ph.D**

**IOWA COMMUNITY COLLEGES  
REPORT FOR LEGISLATIVE FISCAL COMMITTEE  
OCTOBER 24, 2001**

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TABLE 1

Iowa Community Colleges								
Credit Student Enrollment - Percentage of Total by Year								
Fiscal Years 1997-1998, 1998-1999, 1999-2000, and 2000-2001								
College Area Number	Fiscal Year 1997-1998 *		Fiscal Year 1998-1999		Fiscal Year 1999-2000		Fiscal Year 2000-2001	
	Students	% of Total	Students	% of Total	Students	% of Total	Students	% of Total
01 - NICC	4,555	4.97%	4,688	5.03%	5,075	5.31%	5,383	5.46%
02 - NIACC	4,154	4.53%	3,845	4.13%	4,160	4.35%	4,027	4.08%
03 - ILCC	3,748	4.09%	3,993	4.29%	4,059	4.25%	4,263	4.32%
04 - NCC	1,252	1.37%	1,355	1.45%	1,429	1.50%	1,447	1.47%
05 - ICCC	4,185	4.56%	4,691	5.04%	5,145	5.38%	4,961	5.03%
06 - IVCCD	2,962	3.23%	3,176	3.41%	3,157	3.30%	3,226	3.27%
07 - HCC	5,534	6.03%	5,983	6.42%	6,087	6.37%	6,125	6.21%
09 - EICCD	9,302	10.14%	9,059	9.73%	9,159	9.58%	9,632	9.77%
10 - KCC	15,957	17.40%	15,973	17.15%	16,257	17.01%	17,105	17.35%
11 - DMACC	18,257	19.91%	18,250	19.59%	18,695	19.56%	18,844	19.11%
12 - WITCC	5,707	6.22%	5,972	6.41%	6,248	6.54%	6,366	6.46%
13 - IWCC	6,053	6.60%	6,113	6.56%	5,970	6.25%	6,115	6.20%
14 - SWCC	1,690	1.84%	1,601	1.72%	1,570	1.64%	1,662	1.69%
15 - IHCC	4,860	5.30%	4,845	5.20%	5,047	5.28%	5,811	5.89%
16 - SCC	3,483	3.80%	3,596	3.86%	3,498	3.66%	3,635	3.69%
<b>TOTALS</b>	<b>91,699</b>	<b>100.00%</b>	<b>93,140</b>	<b>100.00%</b>	<b>95,556</b>	<b>100.00%</b>	<b>98,602</b>	<b>100.00%</b>

Source: Iowa Department of Education, Bureau of Community Colleges

- Iowa Community Colleges Fiscal Year 1997-1998 MIS Credit Student Data Summary Report, Issued August 1999.
- Fiscal Year 1998-1999 Iowa Community Colleges Year-End Report, Issued September 2000.
- Fiscal Year 1999-2000 Year-End Data published on the Iowa Department of Education web site.A10 ([www.state.ia.us/educate/ccwp/cc/documents.html](http://www.state.ia.us/educate/ccwp/cc/documents.html))
- Fiscal Year 2000-2001 Iowa Community Colleges, Management Information System (MIS), Fiscal Year 2000-2001 Files.

\* Note: Fiscal year 1997-1998 Data were not confirmed by the colleges.

TABLE 2

Iowa Community Colleges  
Credit Student Enrollment - Percentage Change from Previous Year  
Fiscal Years 1997-1998, 1998-1999, 1999-2000, and 2000-2001

College Area Number	Fiscal Year	Fiscal Year		Fiscal Year		Fiscal Year	
	1997-1998 *	1998-1999		1999-2000		2000-2001	
	Students	Students	% Change	Students	% Change	Students	% Change
01 - NICC	4,555	4,688	2.92%	5,075	8.26%	5,383	6.07%
02 - NIACC	4,154	3,845	-7.44%	4,160	8.19%	4,027	-3.20%
03 - ILCC	3,748	3,993	6.54%	4,059	1.65%	4,263	5.03%
04 - NCC	1,252	1,355	8.23%	1,429	5.46%	1,447	1.26%
05 - ICC	4,185	4,691	12.09%	5,145	9.68%	4,961	-3.58%
06 - IVCCD	2,962	3,176	7.22%	3,157	-0.60%	3,226	2.19%
07 - HCC	5,534	5,983	8.11%	6,087	1.74%	6,125	0.62%
09 - EICCD	9,302	9,059	-2.61%	9,159	1.10%	9,632	5.16%
10 - KCC	15,957	15,973	0.10%	16,257	1.78%	17,105	5.22%
11 - DMACC	18,257	18,250	-0.04%	18,695	2.44%	18,844	0.80%
12 - WITCC	5,707	5,972	4.64%	6,248	4.62%	6,366	1.89%
13 - IWCC	6,053	6,113	0.99%	5,970	-2.34%	6,115	2.43%
14 - SWCC	1,690	1,601	-5.27%	1,570	-1.94%	1,662	5.86%
15 - IHCC	4,860	4,845	-0.31%	5,047	4.17%	5,811	15.14%
16 - SCC	3,483	3,596	3.24%	3,498	-2.73%	3,635	3.92%
<b>TOTALS</b>	<b>91,699</b>	<b>93,140</b>	<b>1.57%</b>	<b>95,556</b>	<b>2.59%</b>	<b>98,602</b>	<b>3.19%</b>

Source: Iowa Department of Education, Bureau of Community Colleges

- Iowa Community Colleges Fiscal Year 1997-1998 MIS Credit Student Data Summary Report, Issued August 1999.
- Fiscal Year 1998-1999 Iowa Community Colleges Year-End Report, Issued September 2000.
- Fiscal Year 1999-2000 Year-End Data published on the Iowa Department of Education web site. ([www.state.ia.us/educate/ccwp/cc/documents.html](http://www.state.ia.us/educate/ccwp/cc/documents.html))
- Fiscal Year 2000-2001 Iowa Community Colleges, Management Information System (MIS), Fiscal Year 2000-2001 Files.

\* Note: Fiscal year 1997-1998 Data were not confirmed by the colleges.

## **Summary: Unrestricted Fund Federal Revenues and Restricted Fund Federal Revenues**

Federal Revenues are recorded in both the Unrestricted General Fund – Fund 1 and the Restricted General Fund – Fund 2. The Unrestricted General Fund is available for legally authorized purposes, and is used to account for all revenue and expenditures for activities not provided for in other funds. Organizational units to be financed through this fund are those which are generally directly related with the operation and support of the educational program of the college the only restrictions being those imposed by the budget. The Restricted General Fund is used to account for resources that are available for the operation and support of the educational program, but which are restricted as to their use. Some examples are Unemployment Compensation, Direct Federal Grants, and Chapter 260E Industrial New Jobs Training activities.

The Iowa Community College Accounting Manual, Revised January 1999, lists the various types of Federal Support that are received by the community colleges. The accounting manual suggests the funds in which the revenues are to be recorded in. There are exceptions to each rule that are still allowable under Generally Accepted Accounting Principles (GAAP). The Independent Auditor's Report gives assurance that based on the procedures performed, the college has followed GAAP in the recording of their transactions. The suggested funds to record Federal Revenues are as follows:

### **Unrestricted General Fund – Fund 1**

- Work Study (Recorded in Fund 4 and revenue moved to Fund 1 for expenses incurred in the on-campus Work Study Program)
- Carl D. Perkins
- Adult Basic Education
- Other Federal Support

### **Restricted General Fund – Fund 2**

- Developing Community Colleges
- SEOG (Supplement Educational Opportunity Grants)
- Improvement of Instruction
- JTPA (Job Training Partnership Act) (Colleges providing class-size programs, if designated as an administrative entity would record in Fund 4)
- Other Federal Support

One example of the latitude of recording of revenues would be Carl D. Perkins. If a community college acts as the fiscal agent for a secondary school, the Restricted General Fund would be used to record those funds since the college is restricted in what the funds can be used for.

TABLE 3

College	Total Federal Revenues by Fiscal Year									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
01 - NICC	424,425	564,379	444,809	488,658	397,574	386,121	520,589	521,957	659,426	714,646
02 - NIACC	557,885	594,061	497,148	499,961	551,996	507,866	464,572	507,731	559,047	545,131
03 - ILCC	457,760	425,520	402,545	343,496	393,043	245,930	297,649	294,700	429,279	447,010
04 - NCC	274,702	262,549	239,961	238,357	193,602	188,293	235,278	246,167	208,944	272,716
05 - ICC	543,061	601,986	629,507	773,489	611,372	614,817	554,111	535,612	544,192	492,449
06 - IVCCD	337,205	357,717	284,281	262,862	332,532	344,672	395,162	489,745	601,591	507,375
07 - HCC	833,008	678,090	637,183	1,108,401	638,336	586,120	742,418	662,426	928,453	968,166
09 - EICCD	1,243,756	1,077,374	969,784	981,198	957,048	911,078	1,039,281	1,054,923	1,111,998	1,263,677
10 - KCC	1,357,960	1,035,332	1,112,832	1,102,845	1,111,867	976,487	1,314,824	1,515,924	1,678,959	1,708,311
11 - DMACC	960,282	842,775	694,172	671,269	667,752	705,403	801,547	884,579	1,116,153	1,126,448
12 - WITCC	701,127	680,965	620,552	652,740	755,292	639,522	667,068	676,936	722,674	831,683
13 - IWCC	673,651	823,608	890,209	911,000	932,080	855,566	378,923	409,350	441,150	552,183
14 - SWCC	393,332	335,899	326,683	268,118	319,873	331,388	318,146	357,686	266,281	249,716
15 - IHCC	1,192,052	901,098	904,086	946,614	993,410	904,624	901,864	1,000,219	1,001,374	960,443
16 - SCC	179,704	438,167	399,229	475,719	530,740	497,122	356,597	346,580	329,570	379,571
<b>TOTALS</b>	<b>10,129,910</b>	<b>9,619,520</b>	<b>9,052,981</b>	<b>9,724,727</b>	<b>9,386,517</b>	<b>8,695,009</b>	<b>8,988,029</b>	<b>9,504,535</b>	<b>10,599,091</b>	<b>11,019,525</b>

TABLE 4

College	Percent of Total Federal Revenues by Fiscal Year									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
01 - NICC	4.19%	5.87%	4.91%	5.02%	4.24%	4.44%	5.79%	5.49%	6.22%	6.49%
02 - NIACC	5.51%	6.18%	5.49%	5.14%	5.88%	5.84%	5.17%	5.34%	5.27%	4.95%
03 - ILCC	4.52%	4.42%	4.45%	3.53%	4.19%	2.83%	3.31%	3.10%	4.05%	4.06%
04 - NCC	2.71%	2.73%	2.65%	2.45%	2.06%	2.17%	2.62%	2.59%	1.97%	2.47%
05 - ICC	5.36%	6.26%	6.95%	7.95%	6.51%	7.07%	6.16%	5.64%	5.13%	4.47%
06 - IVCCD	3.33%	3.72%	3.14%	2.70%	3.54%	3.96%	4.40%	5.15%	5.68%	4.60%
07 - HCC	8.22%	7.05%	7.04%	11.40%	6.80%	6.74%	8.26%	6.97%	8.76%	8.79%
09 - EICCD	12.28%	11.20%	10.71%	10.09%	10.20%	10.48%	11.56%	11.10%	10.49%	11.47%
10 - KCC	13.41%	10.76%	12.29%	11.34%	11.85%	11.23%	14.63%	15.95%	15.84%	15.50%
11 - DMACC	9.48%	8.76%	7.67%	6.90%	7.11%	8.11%	8.92%	9.31%	10.53%	10.22%
12 - WITCC	6.92%	7.08%	6.85%	6.71%	8.05%	7.36%	7.42%	7.12%	6.82%	7.55%
13 - IWCC	6.65%	8.56%	9.83%	9.37%	9.93%	9.84%	4.22%	4.31%	4.16%	5.01%
14 - SWCC	3.88%	3.49%	3.61%	2.76%	3.41%	3.81%	3.54%	3.76%	2.51%	2.27%
15 - IHCC	11.77%	9.37%	9.99%	9.73%	10.58%	10.40%	10.03%	10.52%	9.45%	8.72%
16 - SCC	1.77%	4.55%	4.41%	4.89%	5.65%	5.72%	3.97%	3.65%	3.11%	3.44%
<b>TOTALS</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

TABLE 5

College	Community College Percent of Federal Revenues of Total Community College Fund 1 Revenues			
	Fiscal Year			
	1998	1999	2000	2001
01 - NICC	3.53%	3.33%	4.03%	4.01%
02 - NIACC	2.97%	3.13%	3.24%	3.09%
03 - ILCC	2.23%	2.12%	2.94%	2.94%
04 - NCC	3.83%	3.87%	3.11%	3.90%
05 - ICC	3.87%	3.49%	3.40%	2.88%
06 - IVCCD	2.86%	3.41%	3.91%	3.11%
07 - HCC	3.84%	3.28%	4.43%	4.44%
09 - EICCD	4.25%	4.01%	3.96%	4.22%
10 - KCC	3.12%	3.45%	3.59%	3.44%
11 - DMACC	1.94%	2.02%	2.40%	2.27%
12 - WITCC	3.89%	3.88%	3.71%	4.22%
13 - IWCC	1.83%	1.97%	2.08%	2.75%
14 - SWCC	4.59%	5.00%	3.58%	3.29%
15 - IHCC	4.67%	5.00%	4.85%	4.47%
16 - SCC	2.88%	2.53%	2.27%	2.83%
<b>TOTALS</b>	<b>3.19%</b>	<b>3.21%</b>	<b>3.40%</b>	<b>3.40%</b>

Iowa Community Colleges  
Restricted General Fund - Fund 2  
Federal Revenues  
Fiscal Years 1992 - 2001

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TABLE 6

College	Total Federal Revenues by Fiscal Year									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
01 - NICC	361,667	254,637	226,431	123,425	98,577	271,073	357,225	414,413	371,769	408,970
02 - NIACC	82,094	187,604	732,085	576,920	463,284	414,308	278,916	259,330	316,386	329,051
03 - ILCC	741,752	1,240,375	1,239,692	1,019,428	939,208	1,020,879	1,117,691	1,366,005	1,626,655	1,447,367
04 - NCC	0	0	38,403	64,992	11,073	5,358	0	0	0	148,071
05 - ICCC	3,801	60,717	208,295	79,516	0	0	131,421	33,200	396,203	349,616
06 - IVCCD	91,250	112,097	248,101	924,269	1,119,456	1,285,546	1,086,268	1,012,191	1,012,245	1,184,472
07 - HCC	526,969	355,270	585,935	361,120	394,603	372,523	473,475	821,397	626,084	1,118,771
09 - EICCD	768,133	898,599	909,863	993,903	1,086,952	1,068,426	1,077,053	993,043	1,058,799	1,076,318
10 - KCC	1,297,828	716,258	1,299,870	1,331,658	1,488,377	1,417,801	755,471	882,668	832,719	2,614,387
11 - DMACC	448,195	526,510	1,297,609	1,865,511	2,109,806	1,584,410	1,356,129	1,164,836	1,234,607	1,521,255
12 - WITCC	519,259	521,142	513,733	435,101	80,592	31,668	425,336	698,218	857,005	1,213,811
13 - IWCC	383,779	621,173	710,106	792,457	714,362	834,209	1,358,258	1,505,421	1,146,774	1,078,968
14 - SWCC	10,500	108,465	228,362	327,927	4,350	42,002	178,410	260,919	398,494	484,392
15 - IHCC	121,281	310,288	383,102	403,201	149,056	0	184,539	161,921	220,688	796,090
16 - SCC	260,789	16,266	195,539	168,046	87,666	98,035	218,879	439,074	571,716	817,638
<b>TOTALS</b>	<b>5,617,297</b>	<b>5,929,401</b>	<b>8,817,126</b>	<b>9,467,474</b>	<b>8,747,362</b>	<b>8,446,238</b>	<b>8,999,071</b>	<b>10,012,636</b>	<b>10,670,144</b>	<b>14,589,177</b>

TABLE 7

College	Percent of Total Federal Revenues by Fiscal Year									
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
01 - NICC	6.44%	4.29%	2.57%	1.30%	1.13%	3.21%	3.97%	4.14%	3.48%	2.80%
02 - NIACC	1.46%	3.16%	8.30%	6.09%	5.30%	4.91%	3.10%	2.59%	2.97%	2.26%
03 - ILCC	13.20%	20.92%	14.06%	10.77%	10.74%	12.09%	12.42%	13.64%	15.24%	9.92%
04 - NCC	0.00%	0.00%	0.44%	0.69%	0.13%	0.06%	0.00%	0.00%	0.00%	1.01%
05 - ICCC	0.07%	1.02%	2.36%	0.84%	0.00%	0.00%	1.46%	0.33%	3.71%	2.40%
06 - IVCCD	1.62%	1.89%	2.81%	9.76%	12.80%	15.22%	12.07%	10.11%	9.49%	8.12%
07 - HCC	9.38%	5.99%	6.65%	3.81%	4.51%	4.41%	5.26%	8.20%	5.87%	7.67%
09 - EICCD	13.67%	15.15%	10.32%	10.50%	12.43%	12.65%	11.97%	9.92%	9.92%	7.38%
10 - KCC	23.10%	12.08%	14.74%	14.07%	17.02%	16.79%	8.39%	8.82%	7.80%	17.92%
11 - DMACC	7.98%	8.88%	14.72%	19.70%	24.12%	18.76%	15.07%	11.63%	11.57%	10.43%
12 - WITCC	9.24%	8.79%	5.83%	4.60%	0.92%	0.37%	4.73%	6.97%	8.03%	8.32%
13 - IWCC	6.83%	10.48%	8.05%	8.37%	8.17%	9.88%	15.09%	15.04%	10.75%	7.40%
14 - SWCC	0.19%	1.83%	2.59%	3.46%	0.05%	0.50%	1.98%	2.61%	3.73%	3.32%
15 - IHCC	2.16%	5.23%	4.34%	4.26%	1.70%	0.00%	2.05%	1.62%	2.07%	5.46%
16 - SCC	4.64%	0.27%	2.22%	1.77%	1.00%	1.16%	2.43%	4.39%	5.36%	5.60%
<b>TOTALS</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

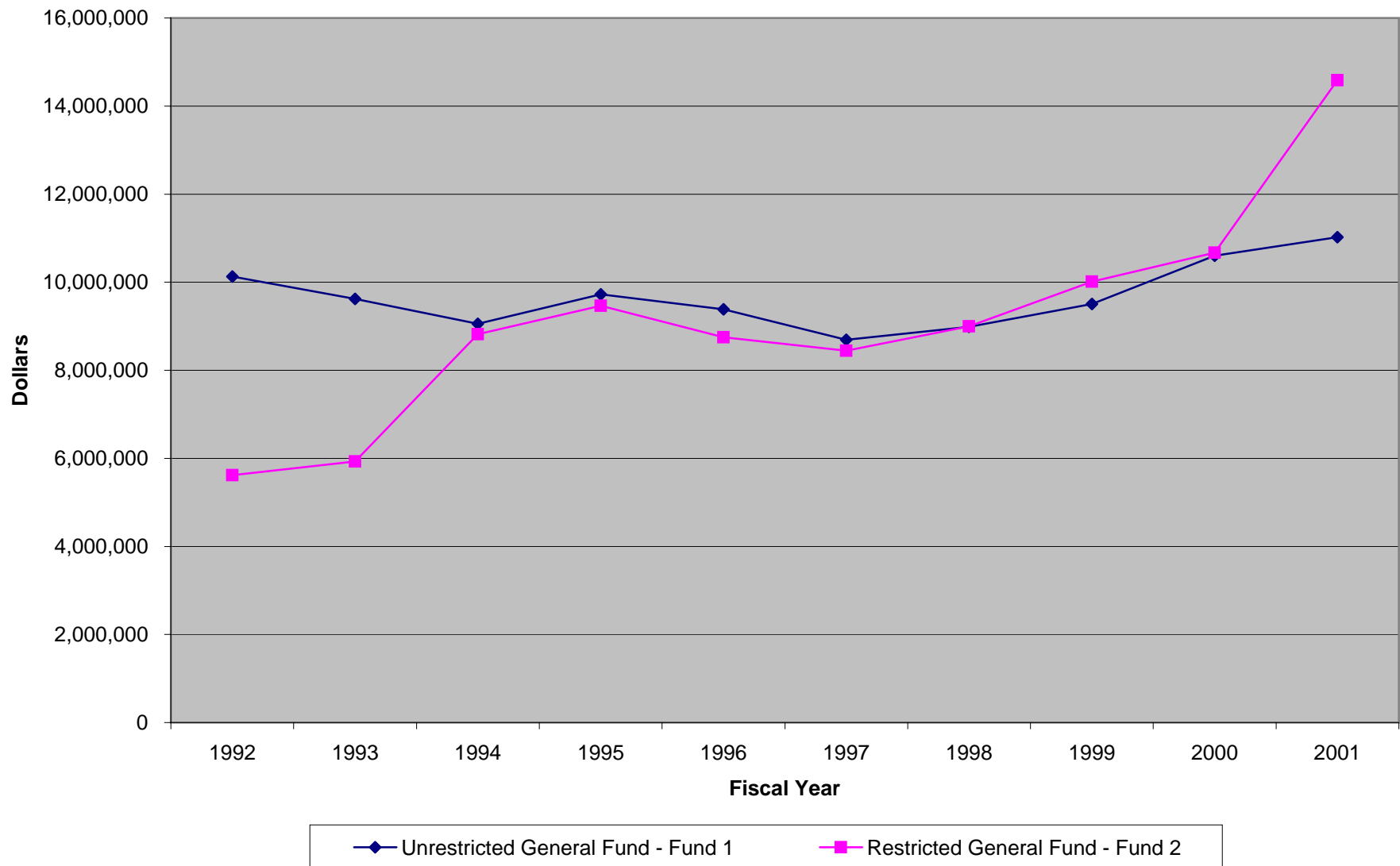
TABLE 8

College	Community College Percent of Federal Revenues of Total Community College Fund 2 Revenues			
	Fiscal Year			
	1998	1999	2000	2001
01 - NICC	11.21%	11.21%	6.65%	7.87%
02 - NIACC	11.41%	9.66%	8.36%	9.60%
03 - ILCC	33.98%	38.94%	36.92%	31.19%
04 - NCC	0.00%	0.00%	0.00%	16.05%
05 - ICCC	3.83%	0.61%	5.54%	6.48%
06 - IVCCD	17.83%	18.63%	19.66%	21.66%
07 - HCC	5.60%	8.31%	7.04%	13.90%
09 - EICCD	11.97%	7.41%	13.80%	9.70%
10 - KCC	6.03%	7.07%	5.31%	15.71%
11 - DMACC	11.38%	5.26%	5.45%	6.27%
12 - WITCC	9.80%	13.64%	15.02%	17.00%
13 - IWCC	18.40%	22.86%	17.27%	18.13%
14 - SWCC	5.20%	8.34%	14.84%	13.77%
15 - IHCC	6.19%	5.09%	4.96%	15.03%
16 - SCC	7.21%	7.14%	10.50%	15.44%
<b>TOTALS</b>	<b>10.80%</b>	<b>9.62%</b>	<b>9.96%</b>	<b>12.99%</b>

Source: Iowa Department of Education, Bureau of Community Colleges  
Annual Report, Restricted General Fund AS-15E, Fund 2 (For each Fiscal Year)

Revised: 10/15/01  
Printed: 11/1/2001

**Iowa Community Colleges  
Unrestricted General Fund Revenues Compared to Restricted General Fund Revenues  
Fiscal Years 1992 through 2001**



Source: Iowa Department of Education, Bureau of Community Colleges  
Annual Report, Unrestricted General Fund AS-15E, Fund 1  
Annual Report, Restricted General Fund AS-15E, Fund 2  
(AS-15's for each Fiscal Year)

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Printed: 11/1/2001